MV 96-7

Tax Type: MOTOR VEHICLE USE TAX

Issue: Private Vehicle Use Tax - Value Exceeds \$15,000

STATE OF ILLINOIS
DEPARTMENT OF REVENUE
OFFICE OF ADMINISTRATIVE HEARINGS
CHICAGO, ILLINOIS

DEPARTMENT OF REVENUE	
OF THE STATE OF ILLINOIS)
)
v.	No.
) Acct
TAXPAYER,) NTL
)
) Alfred M. Walter
Taxpayer) Administrative Law Judge

RECOMMENDATION FOR DISPOSITION

This case came on to be heard as a set matter, the Department of Revenue having jurisdiction of the parties and subject matter, and the administrative law judge being fully advised in the premises,

This cause arose by way of a timely protest in response to a Notice of Tax Liability issued by the Department of Revenue on December 8, 1995 against the captioned taxpayer after reviewing the Vehicle Use Tax Return filed by the taxpayer following his purchase of a used Mercedes Benz automobile from a private individual

The taxpayer reported paying the sum of \$14,000.00 for the vehicle, and paid a vehicle use tax of \$90.00.

The use tax was computed on the basis of a purchase price of less than \$15,000.00 for vehicle more than six years old.

The Department, after reviewing the Vehicle Use Tax Return filed by the taxpayer valued the vehicle at a much higher price, and issued an assessment against this taxpayer in the amount of \$1,471.60.

Findings of Fact and Conclusions:

- 1. The taxpayer did not produce a Bill of Sale for the motor vehicle and indicated that a Bill of Sale was not available. Trans. pp. 7-8.
- 2. The taxpayer testified that he had ascertained that in December, 1993 the vehicle had a bank loan value of \$30,505, and indicated that, depending on looks and condition it might have a bank loan value as high as "thirty-four-five", and in rough condition at least \$27,500. Trans. p. 10.

I conclude that a year and a half later, when this transaction took place, the vehicle had a actual value well in excess of \$15,000.00.

3. Absent a Bill of Sale I conclude that the cashier check introduced into evidence may represent only a partial payment and, of itself, is not conclusive evidence of the total sale price.

I recommend that the Notice of Tax Liability dated December 8, 1995 be affirmed as issued.

Administrative Law Judge